

99-R-1983

(Do Not Write Above This Line)

**A RESOLUTION BY  
FINANCE/EXECUTIVE COMMITTEE**

TO AMEND THE 2000 LEGISLATIVE  
PACKAGE TO REQUEST THAT THE  
GEORGIA GENERAL ASSEMBLY  
INCREASE THE HOMESTEAD  
EXEMPTION; AND FOR OTHER PURPOSES.

1/3/00 - Substitute Brought  
Forward by roll call vote  
(by Morris Motion)

1/3/00 - Dwyer's Motion  
to Bring Forth Her Substitute  
DIED due to the Lack of  
a second

1/3/00 Moore's Substitute Motion  
to Refer 99-R-1983 on Substitute  
(presented by Morris) CARRIED  
by roll call vote

**ADOPTED BY**

- ☐ **CONSULT REFER**  
☒ **REGULAR REPORT REFER**  
☐ **ADVERTISE & REFER**  
☐ **1st ADOPT 2nd READ & REFER**  
☐ **PERSONAL PAPER REFER**
- COUNCIL**  
As Amended

Date Referred	1/3/00
Referred To:	Finance / Executive Committee
Date Referred	
Referred To:	
Date Referred	
Referred To:	

**First Reading**

Committee	
Date	
Chair	
Referred to	

Committee	
Date	
Chair	
Action: Fav, Adv, Hold (see rev. side) Other:	
Members	
Refer To	

Committee	
Date	
Chair	
Action: Fav, Adv, Hold (see rev. side) Other:	
Members	
Refer To	

<b>FINAL COUNCIL ACTION</b>	
<input type="checkbox"/> 2nd	<input type="checkbox"/> 1st & 2nd
<input type="checkbox"/> Consent	<input type="checkbox"/> V Vote
<input type="checkbox"/> RC Vote	

CERTIFIED

**CERTIFIED**  
FEB 21 2000

ATLANTA CITY COUNCIL PRESIDENT

*Robert A. Parker*

**CERTIFIED**  
FEB 21 2000

*Ronald Douglas Johnson*  
MUNICIPAL CLERK

MAYOR'S ACTION

**APPROVED**

MAR - 1 2000

WITHOUT SIGNATURE  
BY OPERATION OF LAW



CITY COUNCIL  
ATLANTA, GEORGIA

99-R-1983

**SUBSTITUTE RESOLUTION BY COUNCIL**

**AS AMENDED by the FINANCE/EXECUTIVE COMMITTEE**

**A RESOLUTION TO ADD TO THE 2000 LEGISLATIVE PACKAGE PROPERTY TAX  
RELIEF FOR HOMEOWNERS IN THE CITY OF ATLANTA, AND FOR OTHER  
PURPOSES**

**WHEREAS**, the successes of the City of Atlanta in the past few years and the transportation issues in the metropolitan area, have resulted in an influx of new residents in the city and a demand for housing in the city; and

**WHEREAS**, that demand has caused tremendous increases in property values throughout the neighborhoods in the city, and despite decreases in the city's millage rate, increases in the property tax bills; and

**WHEREAS**, gentrification is resulting, making it difficult for persons, especially long-time residents and especially senior citizens on fixed incomes, to remain in their homes; and

**WHEREAS**, the Atlanta City Council recognizes that the increasing property tax bills also make it difficult for young homeowners, families raising children, and all others, such that the goal of increasing the middle class in the city is jeopardized; and

**WHEREAS**, the much needed relief for low-income elderly, without relief for others, may result in a situation in which only the very wealthy and the poor elderly can afford to live in the city; and

**WHEREAS**, the homestead exemption has not been increased since 1992, so the benefit of it has eroded with time; and

**WHEREAS**, to keep future erosion in any homestead exemption increase from occurring, it is important to put in self-operating mechanisms for future increases, such as automatic indexing with the Consumer Price Index and exemptions based on percentage of assessment; and

**WHEREAS**, while commercial and rental properties have also risen in value, the amounts of taxes involved more frequently support the hiring of experts to successfully appeal, resulting in a heavier burden on homeowners; and

**WHEREAS**, the recent "windfall" in property tax revenue to the city has come largely from homeowners, and has put the city in a position in which it can afford to return some of the future revenues to those homeowners;



CITY COUNCIL  
ATLANTA, GEORGIA

**NOW, THEREFORE, BE IT RESOLVED**, that the legislative package be amended to add comprehensive property tax relief to all homeowners, as follows:

- 1) An increase in the regular base homestead exemption to the greater of \$20,000 or 20% of the, assessed value, not to exceed \$50,000;
- 2) A provision that in the case of a citizen who has reached the age of 65 or older, who has lived in his or her home for 10 years or longer, and whose household income is below the requirements set by law for eligibility for such purposes, the \$20,000 number in section 1) shall instead be \$35,000;
- 3) A provision that the \$20,000 number in section 1) and the \$35,000 number in section 2) shall increase each year proportionately with the Consumer Price Index, but rounded to the nearest even \$100, similar to the indexing in the Internal Revenue Code for federal exemptions, standard deductions, maximum 401(k) limits, and other standards.

OMC-Amendment Incorporated 2/23/00 by CPT

A true copy,

*Rhonda Daughin Johnson*  
Municipal Clerk, CMC

**ADOPTED** as amended by Council  
**RETURNED WITHOUT SIGNATURE OF THE MAYOR**  
**APPROVED** as per City Charter Section 2-403

February 21, 2000

March 01, 2000



Council President Robb Pitts Presided

**COMMITTEE REPORTS (CONT'D)**

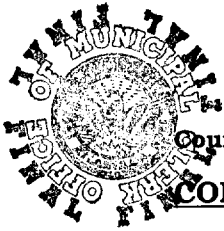
**FINANCE/EXECUTIVE COMMITTEE (4)**

**LEE MORRIS, CHAIR**

**RESOLUTION**

99-R-1875 ( 1)      An **Amended** Resolution by **Finance/Executive Committee** urging the 2000 Georgia General Assembly to support the City of Atlanta's 2000 Legislative Package. (11/10/99-Favorable As Amended; Amendment allows the inclusion of three new initiatives)

Chairperson Morris sounded the above item and, on behalf of the Committee, Moved to Adopt as Amended. Discussion began with Councilmember Boazman who noted that he was not yet in receipt of a copy of the subject Legislative Package that he requested a couple of meetings ago. Mr. Morris responded that, based on his recollections, packets were delivered to all members, but he noted for Mr. Boazman's information that only three new initiatives were added to the Legislative Package. Per Mr. Boazman's request, Mr. Morris sounded and provided clarification of each initiative. Mr. Boazman responded that he would still prefer to look over the legislation before sending it to the Georgia General Assembly. Councilmember Thomas Moved that the two included pieces of legislation (98-O-1518 & 98-R-1719) regarding homestead tax-exemption be removed from the Package. Ms. Thomas commented that based on her discussions with Legislators, those two items contradict each other and therefore would send mixed signals regarding the City of Atlanta's stance on the issue of homestead exemptions. Ms. Thomas suggested that the Body prioritize and focus on either 98-O-1518 or 98-R-1719. The Motion was properly Seconded and CARRIED without objection. Councilmember Maddox Moved to Amend to request \$12 million dollars in annual bonds from the General Assembly instead of the usual \$8 million dollars. Mr. Maddox clarified that the additional \$4 million dollars would go toward the construction and repair of sidewalks around schools, churches, senior citizen complexes, and all other places where sidewalks are needed to make the City of Atlanta safer for pedestrians. Chairperson Morris responded that the Finance/Executive Committee had planned to draft such legislation and later add it to the Legislative Package if the Law Department advised regarding the legality of a request for an additional \$4 million dollars in annual bonds. Mr. Morris continued that half of the current \$8 million dollars that the city receives in annual bonds goes to Atlanta Public Schools. City Attorney Susan Langford remarked that she would have the information at the next full council meeting. Therefore, Mr. Maddox withdrew his Motion to Amend, and the Seconder withdrew his/her Second. Subsequently, the Motion to Adopt as Amended (in Committee) CARRIED by a roll call vote of 14 yeas; 0 nays.



Council President Robb Pitts Presided

**COMMITTEE REPORTS (CONT'D)**

**FINANCE/EXECUTIVE COMMITTEE (5)**

**LEE MORRIS, CHAIR**

**RESOLUTIONS (CONT'D)**

99-R-1875 ( 1)  
(Cont'd)

**Following the vote on 99-R-1875, discussion ensued regarding 98-O-1518** (An Ordinance by Councilmember Sherry Dorsey to urge the Georgia General Assembly to increase the Abatement and Homestead Exemption to thirty-five thousand dollars (\$35,000) for citizens of the City of Atlanta who have attained the age of sixty-five (65) years and over and whose household income meets existing income requirements); **and 98-R-1719** (A Resolution by Councilmember Lee Morris to add to the 1999 Legislative Package an increase in the Homestead Exemption to the greater of \$20,000 or 20% of assessed value; and for other purposes). **98-R-1719 and 98-O-1518 were removed from the Legislative Package by Councilmember Thomas' amendment.** Chairperson Morris suggested sending both items to Committee to allow the Finance and Law Departments time to research and draft the most effective document regarding homestead exemptions, which would later be sent to the General Assembly. Councilmember Dorsey expressed disagreement with Mr. Morris' suggestion, noting her desire that the ordinance that she sponsored, 98-O-1518, be considered as part of 99-R-1875 today. Ms. Dorsey continued that her intent was to implement legislation that would provide tax exemptions to elderly residents whose income does not exceed \$35,000.00. A point was raised that neither 99-R-1719 nor 98-O-1518 was properly before the Body. However, discussion continued and Chairperson Morris sounded the caption of 98-O-1518. Ms. Dorsey provided historical information on the paper noting that Governor Roy Barnes had asked that both papers dealing with homestead tax exemption be Filed by Council because he planned to introduce state legislation on the same subject. However, Ms. Dorsey continued that she wanted her legislation sent to the General Assembly nonetheless in case Governor Barnes' proposed legislation was not passed. Councilmember Muller requested clarification regarding the difference between the two papers. Mr. Morris responded that neither of them deal with the elderly specifically as Ms. Dorsey has stated, and that the conflict between the items is in the amount that the



Council President Robb Pitts Presided

**COMMITTEE REPORTS (CONT'D)**

**FINANCE/EXECUTIVE COMMITTEE (6)**

**LEE MORRIS, CHAIR**

**RESOLUTIONS (CONT'D)**

99-R-1875 ( 1)  
(Cont'd)

City is requesting in homestead exemptions. Remarks were then made by Councilmembers Boazman, McCarty, and Woolard. Thereafter, Ms. Muller Made a Substitute Motion to Refer both items (98-O-1518 & 98-R-1719) Back to the Finance/Executive Committee so a worksession could be had and further research could be completed by the Finance & Law Departments. The Motion was properly Seconded. Discussion on the Motion to Refer began with Councilmember Dorsey followed by a Point of Clarification request from Councilmember Starnes. Ms. Starnes asked if the \$35,000.00 amount stated in 98-O-1518 indicated the value of the taxable property or the income ceiling of the taxpayer. Mr. Morris responded that the legislation was ambiguous in that aspect. However, Ms. Dorsey responded that the legislative intent was that the \$35,000.00 amount indicates the maximum income of citizens age sixty-five (65) years and older who would benefit from the tax exemption. Following brief remarks by Ms. Starnes, Ms. Dorsey agreed to support sending 98-O-1518 back to committee. Subsequently, the Motion to Refer 98-O-1518 and 98-R-1719 Back to the Finance/Executive Committee was resounded and CARRIED by an individual roll call vote of 14 yeas; 0 nays each. (Note: Because both 98-O-1518 and 98-R-1719 were items that were previously Adopted by Council, they could not be properly Referred to the Committee as legislative items for consideration. Therefore, the staff prepared the following Resolution 99-R-1983 - A Resolution to amend the 2000 Legislative Package to request that the Georgia General Assembly increase the Homestead Exemption; and for other purposes. This Resolution, which includes issues covered by 98-O-1518 and 98-R-1719, was properly submitted and placed before the Committee.

**ADOPTED AS AMENDED BY A UNANIMOUS ROLL CALL  
VOTE OF 14 YEAS; 0 NAYS**

Pitts Presided

RCS# 1793  
2/21/00  
5:38 PM

Atlanta City Council

Regular Session

99-R-1983

AMEND 2000 LEGISL. PACKAGE TO REQUEST GA  
GEN. ASSEMBLY INCREASE HOMESTEAD EXEMPT.

ADOPT ~~SUBSTITUTE~~ AS AMENDED

YEAS: 11  
NAYS: 3  
ABSTENTIONS: 0  
NOT VOTING: 2  
EXCUSED: 0  
ABSENT 0

Y McCarty	Y Dorsey	N Moore	Y Thomas
N Starnes	Y Woolard	Y Martin	Y Emmons
Y Bond	Y Morris	Y Maddox	NV Alexander
Y Winslow	Y Muller	N Boazman	NV Pitts